

Survey of Local Government Finances

Utah Municipalities
Fiscal Year Ended June 30, 2009

2009

FY 2009	Entity Name: PLEASANT VIEW CITY		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
	1.1	Property taxes - (All property taxes not separately listed below.)	T01 775,570	T01
	1.2	Property Taxes - Debt Service	T01	T01
	1.3	Property Taxes - RDA Increment	T01	T01
	1.4	Property Taxes - Library	T01	T01
	1.5	Property Taxes - Delinquent	T01 44,696	T01
	2	Fee in lieu	T01 94,648	T01
	Local Sales Taxes			
	3.1	General sales tax - Local option	T09 706,443	T09
	3.2	Highway improvement sales tax	T19	T19
	3.3	Resort community sales tax	T19	T19
	3.4	Resort plus sales tax	T19	T19
	3.5	Energy sales and use tax	T19	T19
	3.6	Transient room tax	T19	T19
	3.7	Public transit sales tax (UC 59-12-501)	T19	T19
	3.8	Other - specify	T19	T19
	Franchise Tax			
	4.1	Telephone franchise tax	T15	T15
	4.2	Cable TV franchise tax	T15	T15
	4.3	Water franchise tax	T15	T15
	4.4	Sewer franchise tax	T15	T15
	4.5	Other - Specify	T15 523,837	T15
	Gas and Power			
	Licenses, Fees and Permits			
	5.1	Business license fees	T99 13,030	T99
	5.2	Building permit fees	T99 121,401	T99
	5.3	Other licenses, permits & taxes - Specify	T99 6,305	T99
	Animal			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
	1.1	Water supply system	A91	A91 441,289
	1.2	Electric power system	A92	A92
	1.3	Gas supply system	A93	A93
	1.4	Transit or bus system	A94	A94
	Other Sales and Service Revenue			
	2.1	Sewer charges	A80	A80 344,757
	2.2	Storm drainage	A80	A80 159,428

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			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount
2.3	Garbage collection / street cleaning	A81		321,540
3.1	Parks and recreation charges	A61	21,234	
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		
3.3	Parking facilities, lots & meters	A60		
3.4	Hospital charges received	A36		
3.5	Cemeteries	A03		
3.6	Municipal housing rental projects (gross)	A50		
3.7	Special police services	A89		
4.1	Impact fees	A89	35,642	142,494
4.2	Connection fees	A89		
4.3	Plan check fees	A89	63,647	
4.4	Zoning & subdivision fees	A89	3,650	
4.5	Sale of maps & publications	A89		
5	Other miscellaneous fees	A89	3,555	
Special Assessments				
6.1	Street cuts and public improvements	U01		
6.2	Sidewalk & curb repairs	U01		
6.3	Street lighting charges - Lighting districts	U01		
6.4	Other special improvement & service	U01		
Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		
7.2	Parking ticket revenue	U99		
Fines (Justice Court)				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	135,770	
8.2	Parking ticket revenue	U99		
Interest, Rents and Royalties				
9	Interest earnings	U20	71,621	52,291
10	Rents and royalties	U40	10,175	
Miscellaneous				
11	Other miscellaneous revenue - Specify	U99	233,245	
	Founder's Day, Sundry, Contributions			
12	Proceeds from bond issues	NR		
13	Receipts from sale of real property	U11		

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			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
			(a)		(b)		(c)		(d)		(e)		(f)	
PART III	INTERGOVERNMENTAL REVENUE			From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly
			C30	D30	B30				C30	D30	B30			
	1	General support	C30		D30	B30			C30	D30	B30			
	2	Public safety grants	C89		D89	B89	36,700		C89	D89	B89			
	3	Streets and highways / C Roads	C46	224,862	D46	B46			C46	D46	B46			
	4	Community development	C50		D50	B50			C50	D50	B50			
	5	Liquor funds	C89	5,976	D89	B89			C89	D89	B89			
	6	Intergovernmental service contracts	C89		D89	B89			C89	D89	B89			
	7	Other - Specify	C89	5,952	D89	B89			C89	D89	B89			
		State reimbursements, grants												
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
				Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	Governmental Administration													
	1.1	Financial administration	E23	189,194	F23		G23		E23		F23		G23	
	1.2	Judicial / courts	E25	64,616	F25		G25		E25		F25		G25	
	1.3	Legal / attorney	E25		F25		G25		E25		F25		G25	
	1.4	General municipal buildings	E31	44,955	F31		G31	6,973	E31		F31		G31	
	1.5	Central administration	E29	34,421	F29		G29		E29		F29		G29	
	1.6	Planning and zoning	E29	120,278	F29		G29		E29		F29		G29	
	1.7	Economic development	E89		F89		G89		E89		F89		G89	
	Public Safety													
	2.1	Police	E62	882,932	F62	70,203	G62		E62		F62		G62	
	2.2	Fire	E24	333,285	F24		G24		E24		F24		G24	
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24		G24		E24		F24		G24	
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	4,662	F32		G32		E32		F32		G32	
	2.4	Corrections / Jail	E05		F05		G05		E05		F05		G05	
	2.5	Protective inspection and regulation	E66	80,560	F66		G66		E66		F66		G66	
	Environment and Housing													
	3.1	Sewer	E80		F80	126,718	G80		E80	316,757	F80	39,763	G80	32,502
	3.2	Storm drainage	E80	16,825	F80		G80		E80	113,892	F80	143,780	G80	
	3.3	Solid waste management	E81		F81		G81		E81	304,654	F81		G81	
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50	
	3.6	Redevelopment agencies	E50	20,564	F50		G50		E50		F50		G50	

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
				Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	3.7	Parks and recreation programs (not addressed below.)	E61	76,998	F61	127,333	G61		E61		F61		G61	
	3.8	Cultural & community events	E61	34,693	F61		G61		E61		F61		G61	
	3.9	Golf courses	E61		F61		G61		E61		F61		G61	
	3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
	3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
	3.12	Libraries	E52		F52		G52		E52		F52		G52	
		Transportation												
	4.1	Roads & streets - maintenance and construction - See instructions	E44	434,795	F44	298,771	G44		E44		F44		G44	
	4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44		F44		G44	
	4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
	4.4	Street lighting	E44		F44		G44		E44		F44		G44	
	4.5	Engineering	E44		F44		G44		E44		F44		G44	
	4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
	4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
		Health												
	5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
	5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
	5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
		Interest on Debt												
	6.1	Interest on debt - Water supply system	I91						I91	59,761				
	6.2	Interest on debt - Electric power system	I92						I92					
	6.3	Interest on debt - Gas supply system	I93						I93					
	6.4	Interest on debt - Transit or bus system	I94						I94					
	6.5	Interest on debt - All other interest	I89						I89	5,700				
		Utilities												
	7.1	Water supply system	E91		F91		G91		E91	261,130		335,783		23,134
	7.2	Electric power system	E92		F92		G92		E92					
	7.3	Gas supply system	E93		F93		G93		E93					
	7.4	Transit or bus system	E94		F94		G94		E94					
		All Other Expenditures												
	8.1	All other expenditures - See instructions - Specify	E89	134,142	F89		G89		E89					
		Non departmental												

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)	F89	(b)	G89	(c)		(d)	F89	(e)	G89	(f)
	8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART V	INTERGOVERNMENTAL EXPENDITURES			Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments		
	1	Fire	L24		M24	36,212			L24		M24			
	2	Highways	L44		M44				L44		M44			
	3	Police	L62		M62				L62		M62			
	4	Sanitation	L81		M81				L81		M81			
	5	Recreation	L61		M61				L61		M61			
	6	Judicial and legal	L25		M25				L25		M25			
	7	All other	L89		M89				L89		M89			
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART VI	PERSONNEL EXPENDITURES			Amount						Amount				
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00						Z00					
				959,225						235,229				
			GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Detail of long-term debt outstanding		
				(a)		(b)		(c)		(d)		(e)		(f)
	Long-term Outstanding Debt													
	1.1	Water supply system	19A	1,481,000	29A	0	39A	61,000		1,420,000	44A		41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X	107,000	29X	0	29X	24,000		83,000	44X		41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T			

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			GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS (cont.)										Detail of long-term debt outstanding			
				Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)			Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds	Guaranteed bonds
	Long-term Outstanding Debt			(a)		(b)		(c)			(d)		(e)	(f)
	1.7	All other purposes	19X		29X		29X					44X		41X
				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year			Balance at end of fiscal year			
	Other Long-term Obligations			(a)		(b)		(c)		(d)				
	2.1	Capital lease purchase agreements		78,335		25,049	G89	42,494		60,890				
	2.2	Accrued leave liability (sick leave and vacation)								35,258				
				Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
	3	Total short-term debt	61V		64V									
				(a)		(b)		(c)						
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR													
				Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds						
		Cash and investments held at end of fiscal year	W01		W31		W61							
				280,612				6,187,966						
PART IX	RATES		GOVERNMENTAL FUNDS							ENTERPRISE FUNDS				
	1.	Energy Sales & Use Tax Rate												
	2.	Cable TV Franchise Tax Rate												
	3.	Telephone Franchise Tax Rate												

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Remarks:									
PART X		Data supplied by:	Include with audit report submitted to:						
Name (Please print)			Utah State Auditor						
JENNIFER JOHNSON			Utah State Capitol Office Complex, E310						
Title			Salt Lake City, UT 84114						
AUDITOR			If you have any questions about the form, call or write:						
Date	Telephone		Kent Godfrey						
11/6/2008	801.621.0440		Office of the State Auditor						
			Utah State Capitol Office Complex, E310						
			PO Box 142310						
			Salt Lake City, UT 84114-2310						
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